G R S IX 5]
Previous references

Previous

File No 81-20

1920-21
(Mel)

Serial Nos

Later references

Mel 81-20 (46648)
mel S-458 1,2402
CM 23-55 3

GENERAL AND REVENUE SECRETARIAT

✓

Serial Nos.

Part B for August 1920

SUBJECT

Levy of municipal and other taxes from the S.O factories.

8C) From the DR. S. No 78 No 4334 & 20 1/20.
Forwards a bill for Rs 270 presented by the Mysore City Municipality on account of municipal and other taxes and states that if a tax is levied on the transformer station belonging to the Electrical Dept it may be levied on the S.O 78 also

8C 1) To the Director, Sandal oil Factories
& C

Electrical
Chief

In Re Defendant Cinematograph
No: R 1491-7-D 3-8-20

Decided "A" Licence is forfeited
of Mal Lexion on Sandal
oil" for the first time
in the State ——.

Hon Abdur Rahman
4.8.20

5772

G R S [III—1] 1919-20

GENERAL AND REVENUE SECRETARIAT

NOTES

81-20

File No 46819

FILE HEADING

Levy of municipal and other taxes from the S O Ts.

The Dy. S O Ts

No. 4331 Dated 20-1-20 Received 26/1/20

Diary No. 5772	Enclos 1	Spare Copies	Serial No

BRIEF ABSTRACT OF LETTER

Forwards a bill for Rs 270 presented by the city municipality on account of municipal other taxes and states that if a tax is levied on the owners of Station belonging to the Electrical Deptt it may be levied on the S.O.Ts also.

NOTES AND ORDERS

1/ The Rev Secty may perhaps be consulted

2/ The Dy Secy states that the income derived by the factories is scarcely in the nature of a Commercial project

From auto Ch. Elect

After here Dy. Secy. is right

my 1/20 Torrey 30/1/20

NOTES—First Sheet.

My/30/1 JR

G R. S III-2]

General and Revenue Secretariat.

5172

File No. of 191

Serial No

3) Subd. The Electrical Depty is not paying Commercial Tax

4) It is ascertained that the Electrical Depty does not pay any municipal taxes. As such buildings the several air factories would appear to be entitled to exemption.

Secy (Ex A)

2-2-20

5) I agree that there is no reason to hold the Aeroplanes differently from the Aeroplanes of Bangalore and hence municipal taxes should not be levied

3/2/20

Mr Secy may put up a copy of the G.O. on [illegible] for countersign by Hon'ble Minister

4-2-20

4/2/20

Secy & Secy

5089-164

7-2-20

A copy is herewith submitted

G.O.No. 5623-63 dated 31/1/1913

252-12-9

Nothing has been received upon yet by the Rev Secy (on the Municipal Depts)

10-2-20

NOTE—Con[illegible] sheet.

5814

6-2-1920

5814 5814 3

G R S III-2]

General and Revenue Secretariat

Mal 87 / 94 File No 869 of 1922

Serial No

8/ Submitted
Sadr
12/2/1923

Lr 12/2 The G.O. put up relates only to buildings used for residential purposes. What is the usual practice in the case of other Govt. buildings. Put up orders of any on the subject. HM 21.2

10/ Municipal taxes are not paid by Govt. for buildings used for other than residential purposes such buildings are therefore exempt from taxation. There are no Govt orders on the subject.

11) Proviso (a) to Sec 59 of the Regn

Sadr 28/2/1923 (12) The Sanad of Factory appears to be also entitled to exemption HM 27.2

(New Secy) 13/ I agreed with the Secy F & A in his note of 3.2.20, & hence did not add any remarks. I think the buildings

NOTE—Contn sheet

R S III-2]

General and Revenue Secretariat

File No 517 of 1920

Serial No

be exempt from Mul- taxation under proviso (a) to Sec 59 of the Mul-Regn. It can not be said to be a building used for purposes of profit, in which case alone, the liability would arise. The precedents of the Electric Transformer Houses relied upon by the Director are also in favour of this view.

28/2/20

II Member -

28/2

5628-12
(23-1920

16) Evidently the reason why the Elect Board houses have not been subjected to Mul taxation is because they have been bought under proviso (a) to Sec 59 of the Mul Regulation. I would further suggest the question has to be so far as to correct for the Elect department to run on a quasi-commercial basis ie for profit. As matters stand on the analogy of the Elect Board's Houses the S O T's may also be deemed as exempt from Mul taxation

15) Seen my note for the Land Supt

Revd 23 20

330 26/2/20

Note—Contn. sheet

16) Whole tax is due to the Land Supt Mul

Secy Trustees

Wednesday Jan 16 Mule 7 3

Soak fuel charges Cultivation

2/3/20 Member

G R S III-2]

General and Revenue Secretariat

~~5I~~ 6666 (5

~~Ind~~ ~~Pol~~ File No ~~661~~ 81 of 192~~4~~

Serial No.

17) Draft mvd my 3/20 Sheep 9/3/20 16) Issue Memo &c

2 No 2521 dt 12/3/20 to the Dy Secy Govt of the Comps & Bombay Factories are levied

3 No 2388 dt 16/3/20 from the Dy Secy Govt States that no tax is levied on these factories

Sanctd my 24/3/20 19) With reference to Member's query on the previous page

Mcy 25/3/20

(to Member)

320 25/3/20 20) might be reminded that the Min in charge then left the Dept

4/4

2nd Member Secy

4/4/

6335-45 1-4-1920 21) A question of principle is I think involved in the consideration of this matter. No one can understand the rationale of exempting buildings belonging to Govt & used for Govt purposes as offices &c yet it is not clear why when they are used

NOTE—Contn sheet

R S III 2,

General and Revenue Secretariat

~~3666~~ 6

~~Secret~~ File No ~~268~~ 81 of 1919

Serial No

for these purposes - particularly as factories & power Houses worked on a great Commercial basis. They shd be exempt from Profit taxation. Personally I feel that ~~the~~ first buildings in which Power & Transformer Houses Factories &c are located shd be subject to Profit taxes since they have the heads as sources of Revenue

Dell
5 4 20

W) Yes as answered to Govt Council

Dell

Yes, after inclusion

W) 2 Govt members

Dell
11-4-20

Dell
12 4 20

CS 12/4/20 (Chiefkey)

C.S. Circulate.

CSB/16/4

AN S OFFICE.
APR 7 1920
No. 6 [illegible]
(F O No. 51)

NOTE—Contn sheet

(7)

Extract from the Proceedings of the 531st *Meeting of the Council of His Highness the Maharaja, held at Bangalore on the* 24th June 1918

10. **Subject. - Clause xii of the schedule.**

Question of exempting the buildings in which the Sandalwood Oil Factories are located from liability to pay Municipal taxes.

Opinion of the Council.

The Sandalwood Oil Factories, the Power Houses of the Electrical Department and other Government factories should pay the Municipal taxes.

(Signed) M. Kantaraj Urs,
Dewan of Mysore

"EXTRACT"

Chief Secretary to Government

WD 1148—GPB—1 000—28-12-18

G R S III 2

519 D5814/8 (8

C. 598

General and Revenue Secretariat

File No of 19

23 As soon as circulation is complete and the opinion of the Council is recorded, the file will be forwarded to the Secretary in the Department concerned for transmission if need be to the Financial Secretary under Standing Orders and for submission to the Dewan or Member in charge

Extract from the Proceedings of the Council as put up

Forwarded with compliments to the Secretary to Government E & A Dept.

under Rule 23 of the Subsidiary Rules of Council Business

By Order,

C.S. Balasingham
Chief Secretary to Government 26/6

Further action is to be taken in the matter kept pending by the Secretary

26/6.

Asst Secy d.7 for submission to D 7 N. to 2nd member — 26 6 20

D 7/N is submitted 2nd member)

TD 85 319 29 6 20

D 7/N approved 30 6 20 — 28 6 20

Submitted a D 5 N Dewan) — 27 20

AN'S OFFICE.
JUL 3 1920
No. 73

NOTE —Coin Sheet

WD—807—GPB - 1 000—18 8 19

(For Disposal at ting)

No. C 598

19 - 20

GENERAL AND REVENUE SECRETARIAT

Council Matter

SUBJECT

(Clause xii of the schedule)

Question of exempting the buildings in which the Sandalwood Oil Factories are located from liability to pay municipal taxes

CIRCULATED TO THE MEMBERS OF COUNCIL

By Order,

17th April 19 20.

Chief Secretary to Government

Extraordinary Member of Council

First Member of Council Seen

Second Member of Council Seen

Third Member of Council

Final Note by the Second Member of Council

Subject —

Question of exempting the buildings in which the Sandalwood Oil Factories are located from liability to pay municipal taxes.

These papers relate to the question whether Government buildings in which Sandalwood Oil and other Factories are located are, or not, liable to pay municipal taxes.

2. The Mysore City Municipal Council having imposed a municipal tax of Rs 270/- on the Sandalwood Oil Factory building at Mysore City for the year 1919-20, the Director of Sandalwood Oil Factories has referred the matter to Government for orders He thinks that Section 59 (a) of the Municipal Regulation, under which Government buildings used for purposes of profit, and not for public purposes, are liable to taxation, cannot be applied to Sandalwood Oil Factories as the income derived therefrom is scarcely in the nature of a commercial profit and that this factory should be treated in the same way as the transformer station of the Electrical Department. It has been ascertained that no tax is at present levied on the electrical transformer houses at Bangalore and Mysore Cities, on the premises in which the Soap and the Button Factories are located.

2. When the papers came up to me, I expressed the opinion that since the Factories and the Power Houses are worked on a quasi-commercial basis and are treated as sources of revenue, there is no reason to exempt the buildings in which they are located from municipal taxation

3 The matter was, therefore, considered in Council on the 24th instant, with the result that the Council agreed that the Sandalwood Oil

Oil Factories. the Power Houses of the Electrical Department and other Government Factories should pay Municipal taxes.

4. The opinion of the Council may be graciously accepted.

1st July 1920. MEMBER OF ~~COUNCIL~~. 1/7/20

Submitted to His Highness

I submit herewith a Final Note by the ~~Second~~ *Member of Council on the subject of* ~~exempting~~ the buildings in which Sandalwood Oil Factories are located from liability to pay municipal taxes, *for His Highness' gracious approval*

Dewan

4-4-1920

Record of Cases submitted for the Orders of His Highness the Maharaja

32
5-7-1920.

Subject

Exemption of the buildings in which Sandal Oil Factories are located from liability to pay Municipal Taxes.

35

Order

~~KRM~~
5/7/20

6 7 20

198
877

598

G. R. S III-2]

General and Revenue Secretariat	File No	of 19

Serial No.

( )

31 All urgent or confidential files returned with His Highness orders may in the absence of instructions or indications to the contrary be ordinarily circulated to the Members of Council for perusal after the issue of orders

33 The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members

34. In all other cases the files will first be circulated to the Members of Council at headquarters and then sent to the Secretariat concerned for the issue of orders

Circulated to the Members of Council for perusal of

His Highness' orders before / after * issue of orders (*Vide* Rules 31 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure)

Balasubramanian 7/7
Chief Secretary to Govt

Through the Secretary to Government,
Revenue Department 7/7/20

198
8/7

FIRST MEMBER OF COUNCIL 4/7

224-225
9-7-20

SECOND MEMBER OF COUNCIL Seen
order may issue early now
10/7/20

272
10/7/20

THIRD MEMBER OF COUNCIL

NOTE—Contn sheet

To Rev Secy with compliments
Draft & submit to 2nd Member early 13-7-20 13/7

(G. R. S III-2)

General and Revenue Secretariat

Pol I/C File No. 268 of 1919-20

Serial No	
	A draft f.o. is put up for approval
	Sd/- 18/7/19 Secretary
485 11/19 22/7/20	Second Member 21/7 The Asst Secy (W. & R.) seems to have overseen the draft leaves much to be desired. I shd be obliged if the Asst Secy will kindly give him the necessary instructions in the matter. A revised draft may be put up thro' the Asst Secy. Reed 23/7/20.
	Place clean typed draft, as revised, on file. - 26/7/20 2nd member
Recorded 5 A.S. 7/7/19	574. 22/7 27-7-20 Draft approved Reed 25/7/20 Secretary 28/7/20

Form—Contn sheet

6186

R. S III-2

General and Revenue Secretariat

File No. 81 of 19 20

Serial No

20

Re Directs, Sandal ill pectins
Re Directs &c
— chief Engr in Mysore
chief Electrical Engr
Presidents of Blue Hygienes
Amplifier Bye Laws
— Deputy Comms of Distrs
no R 1696-709 & 3 & 20
Directs the levy in future re
Rel taxes on Sandal &
other Just pectins in the State

Note—Contn sheet

2P 81-20
26.0-19-1
D 5172

GOVERNMENT OF MYSORE

Tel. Address
"Sandal, Bangalore"

SANDALWOOD OIL FACTORY
SANKEY'S LODGE
Cantonment Bangalore, dated 20th January 1920

No. 4331
Encl 1
3 JAN 1920
From

SIR ALFRED CHATTERTON, KCSI, FCGI, CIE,
Director of Sandalwood Oil Factories in Mysore
Bangalore South India

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Departments of Education and Agriculture.

DEAR SIR,

I have the honour to forward a bill for Rs.270 presented by the Mysore City Municipality on account of Municipal and other taxes No attempt has hitherto been made to levy such charges either in Bangalore or Mysore The Regulation on the subject states that no tax shall be leviable without the consent of Government in respect to buildings belonging to Government used for public purposes and not used for purposes of profit; etc The Sandalwood Oil Factories are revenue earning concerns and the income derived from them is scarcely in the nature of a commercial profit. I am of opinion that they should be classified with the transformer station belonging to the Electrical Department and treated in the same way. If a tax is levied on these stations, it might fairly be levied on the Sandalwood Oil Factories The same ruling should, I think, apply to both.

I have the honour to be,
S i r,
Your most obedient servant,

A. Chatterton
Director

S VI—G/32]

SUBJECT

Diary No of letter replied to. 517

Section ~~D & E~~

File No. ~~168 19~~

Serial No 2

GENERAL AND REVENUE SECRETARIAT

( )

the 191

No 85 21.

Date of issue 12 3 20

To

Signed by

The Dy. Do E.

Sir,

I am directed to request the favour of your referring for the information of Govt. of municipal tax has been levied on the Soup factory & Distribution factory (Memorandum) I have the honour to be Sir Your most obedient servant

Subject to official

9/3/20

[illegible]

[illegible]

[illegible]

WIT [illegible]—[illegible]—30,000—39-6-19

6666

268-19-3

AR 1920

No: 238

Office of the Director of Industries and Commerce in Mysore, Bangalore, Dated the 16th March 1920.

From

V. RANGASAWMY IYENGAR, ESQ., B C.E.,
Director of Industries and Commerce,
Bangalore.

To

The Secretary to the Government of Mysore,
Departments of Education and Agriculture,
Bangalore.

Sir,

With reference to your No 8521/I. & C 268-19-2 of the 12th instant, requesting to intimate if the Municipal Tax has been levied on the Soap and Button Factories, I have the honour to state that as no Municipal Tax is leviable on Government Buildings no tax is paid for the premises in ---- which the Government Soap Factory and the Button Factory are -- located but only water charges for actual consumption are being paid.

I have the honour to be,

Sir,

Your most obedient servant,

V Rangasawmy Iyengar

DIRECTOR

B.V.

-7

G.R.S VI-71]

SUBJECT Passing orders on the question of levying municipal taxation on Govt Sandalwood oil, Soap & the factories

Diary No of letter replied to

Section Mul

File No. 81-20

Serial No.

General and Revenue Secretariat

( )

the 191

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 3 8 20

Signed by M. H. Nanjundaiah

Read—

G.O No 5623-63/Fl 252-12-9 dated the 31st Jany 1913, issuing instructions in the matter of municipal taxation of Govt buildings used for residential purposes

2 Letter No 4331 dated 20th Jany 1920 from the Director of Sandalwood Oil Factories in Mysore, forwarding a bill for Rs 270 presented by the Mysore City Municipality on account of municipal and other taxes with the observation that if a tax is levied on the transformer stations belonging to the electrical department, it may be levied on the sandal-oil factories also

3 Letter No 238 dated 16th March 1920 from the Director of Reporting that no tax is paid for

May this be

i Printed ? yes

ii as standing order ? yes

iii published in the Gazette English Part ? no

iv translated ? no

v placed at the disposal of the press ? yes

vi published in the Gazette Kannada Part ? no

premises ch Govt
factories [illegible] and
charges for actual consumption at the pres

Order No. R.1698-709 of 3.8.20.

Under [illegible] to Section
of the Municipal Regulation Govt buildings
used solely for public purposes and
[illegible] used for purposes connected
are exempt from municipal taxation. The
Sandalwood Oil and other Govt factories
and the Electric power house are worked
on a quasi-commercial basis and are
consequently treated as sources of revenue
which cannot be exempted from liability to
such taxation. Govt are accordingly pleased
to direct that the said factories and power houses
of the Electrical Department should pay taxes
to the municipalities concerned in future.

[illegible] For Secy to Govt [illegible] D.

To The Director of Sandal Oil Factories in Mysore
" Director of P & C
" Chief Electrical Engineer
" Honorary Presidents of [illegible] Municipal Councils in Mysore
" City Municipal Council
" Comptroller to Govt
Deputy Commissioner [illegible]
Copy to the Education Secretariat

Checked by

Dy Secretary